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Agenda item 144 (a)

Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. At its 2nd plenary meeting, on 13 September 2006, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-first session the item entitled "Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 49th and 58th meetings, on 10 May and 27 June 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.49 and 58).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the performance of the budget of the United Nations Disengagement Observer Force for the period from 1 July 2005 to 30 June 2006 (A/61/662);

(b) Report of the Secretary-General on the budget for the United Nations Disengagement Observer Force for the period from 1 July 2007 to 30 June 2008 (A/61/671 and Corr.1);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/852/Add.1).

07-41015 (E) 120707

II. Consideration of draft resolution A/C.5/61/L.65

4. At its 58th meeting, on 27 June, the Committee had before it a draft resolution entitled "Financing of the United Nations Disengagement Observer Force" (A/C.5/61/L.65), submitted by the Chairman on the basis of informal consultations coordinated by the representative of Argentina.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.65 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Disengagement Observer Force

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Disengagement Observer Force[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 350 (1974) of 31 May 1974 regarding the establishment of the United Nations Disengagement Observer Force and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 1729 (2006) of 15 December 2006,

Recalling also its resolution 3211 B (XXIX) of 29 November 1974 on the financing of the United Nations Emergency Force and of the United Nations Disengagement Observer Force and its subsequent resolutions thereon, the latest of which was resolution 60/277 of 30 June 2006,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Requests* the Secretary-General to entrust the Head of Mission with the task of formulating future budget proposals in full accordance with the provisions of General Assembly resolutions 59/296 of 22 June 2005, 60/266 of 30 June 2006 and 61/___ of __ June 2007,[3] as well as other relevant resolutions;

2. *Takes note* of the status of contributions to the United Nations Disengagement Observer Force as at 31 March 2007, including the contributions outstanding in the amount of 20.8 million United States dollars, representing some 1.3 per cent of the total assessed contributions, notes with concern that only thirty-five Member States have paid their assessed contributions in full, and urges all other Member States, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full, and urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Force in full;

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[1] A/61/662 and A/61/671 and Corr.1.

[2] A/61/852/Add.1.

[3] See A/C.5/61/L.49.

4. *Expresses concern* at the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Also expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

6. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

7. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

8. *Reiterates its request* to the Secretary-General to make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Force;

9. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution, and requests the Secretary-General to ensure their full implementation;

10. *Decides* to maintain a dedicated capacity in the United Nations Disengagement Observer Force for the Geographic Information System mapping project, and requests the Secretary-General to report thereon in the performance report for the period 2007/08;

11. *Requests* the Secretary-General to ensure the full implementation of the relevant provisions of its resolutions 59/296, 60/266 and 61/___;[3]

12. *Also requests* the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

13. *Further requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Force against General Service posts, commensurate with the requirements of the Force;

Financial performance report for the period from 1 July 2005 to 30 June 2006

14. *Takes note* of the report of the Secretary-General on the financial performance of the Force for the period from 1 July 2005 to 30 June 2006;[4]

Budget estimates for the period from 1 July 2007 to 30 June 2008

15. *Decides* to appropriate to the Special Account for the United Nations Disengagement Observer Force the amount of 41,586,600 dollars for the period from 1 July 2007 to 30 June 2008, inclusive of 39,662,500 dollars for the maintenance of the Force, 1,654,800 dollars for the support account for peacekeeping operations and 269,300 dollars for the United Nations Logistics Base;

[4] A/61/662.

Financing of the appropriation

16. *Also decides* to apportion among Member States the amount of 41,586,600 dollars at a monthly rate of 3,465,550 dollars, in accordance with the levels updated in General Assembly resolution 61/243 of 22 December 2006, and taking into account the scale of assessments for 2007 and 2008, as set out in its resolution 61/237 of 22 December 2006, subject to a decision of the Security Council to extend the mandate of the Force;

17. *Further decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 16 above, their respective share in the Tax Equalization Fund of 1,297,300 dollars, comprising the estimated staff assessment income of 1,110,600 dollars approved for the Force for the period from 1 July 2007 to 30 June 2008, the prorated share of 168,400 dollars of the estimated staff assessment income approved for the support account and the prorated share of 18,300 dollars of the estimated staff assessment income approved for the United Nations Logistics Base;

18. *Decides* that, for Member States that have fulfilled their financial obligations to the Force, there shall be set off against their apportionment, as provided for in paragraph 16 above, their respective share of the unencumbered balance and other income in the amount of 5,600,500 dollars in respect of the financial period ended 30 June 2006, in accordance with the levels updated in its resolution 58/256 of 23 December 2003, and taking into account the scale of assessments for 2006, as set out in its resolution 58/1 B of 23 December 2003;

19. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Force, there shall be set off against their outstanding obligations their respective share of the unencumbered balance and other income in the amount of 5,600,500 dollars in respect of the financial period ended 30 June 2006, in accordance with the scheme set out in paragraph 18 above;

20. *Decides further* that the decrease of 16,200 dollars in the estimated staff assessment income in respect of the financial period ended 30 June 2006 shall be set off against the credits from the amount of 5,600,500 dollars referred to in paragraphs 18 and 19 above;

21. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

22. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel under the auspices of the United Nations participating in the Force, bearing in mind paragraphs 5 and 6 of Security Council resolution 1502 (2003) of 26 August 2003;

23. *Invites* voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

24. *Decides* to include in the provisional agenda of its sixty-second session, under the item entitled "Financing of the United Nations peacekeeping forces in the Middle East", the sub-item entitled "United Nations Disengagement Observer Force".

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Financing of the United Nations Mission in Sierra Leone

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. At its 2nd plenary meeting, on 13 September 2006, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-first session the item entitled "Financing of the United Nations Mission in Sierra Leone" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 49th and 58th meetings, on 10 May and 27 June 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.49 and 58).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the performance of the budget of the United Nations Mission in Sierra Leone for the period from 1 July 2005 to 30 June 2006 (A/61/682);

(b) Progress report of the Secretary-General on the disposition of assets of the United Nations Mission in Sierra Leone (A/61/819);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/852/Add.5).

II. Consideration of draft resolution A/C.5/61/L.66

4. At its 58th meeting, on 27 June, the Committee had before it a draft resolution entitled "Financing of the United Nations Mission in Sierra Leone" (A/C.5/61/L.66),

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submitted by the Chairman on the basis of informal consultations coordinated by the representative of Guatemala.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.66 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Mission in Sierra Leone

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Mission in Sierra Leone[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolution 1270 (1999) of 22 October 1999, by which the Council established the United Nations Mission in Sierra Leone, and the subsequent resolutions by which the Council revised and extended the mandate of the Mission, the latest of which was resolution 1610 (2005) of 30 June 2005, by which the Council extended the mandate of the Mission for a final period of six months until 31 December 2005,

Recalling its resolution 53/29 of 20 November 1998 on the financing of the United Nations Observer Mission in Sierra Leone and subsequent resolutions on the financing of the United Nations Mission in Sierra Leone, the latest of which was resolution 59/14 B of 22 June 2005,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Noting with appreciation that voluntary contributions have been made to the Mission,

1. *Takes note* of the status of contributions to the United Nations Observer Mission in Sierra Leone and the United Nations Mission in Sierra Leone as at 31 March 2007, including the credits in the amount of 43.5 million United States dollars;

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to ensure their full implementation;

Financial performance report for the period from 1 July 2005 to 30 June 2006

3. *Takes note* of the report of the Secretary-General on the financial performance of the Mission for the period from 1 July 2005 to 30 June 2006;[1]

4. *Decides* that Member States that have fulfilled their financial obligations to the Mission shall be credited with their respective share of the unencumbered balance and other income in the amount of 141,519,600 dollars in respect of the financial period ended 30 June 2006, in accordance with the levels updated in its

[1] A/61/682.

[2] A/61/852/Add.5.

resolution 58/256 of 23 December 2003, and taking into account the scale of assessments for 2006, as set out in its resolution 58/1 B of 23 December 2003;

5. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Mission, their share of the unencumbered balance and other income in the amount of 141,519,600 dollars in respect of the financial period ended 30 June 2006 shall be set off against their outstanding obligations in accordance with the scheme set out in paragraph 4 above;

6. *Decides further* that the decrease of 378,900 dollars in the estimated staff assessment income in respect of the financial period ended 30 June 2006 shall be set off against the credits from the amount of 141,519,600 dollars referred to in paragraphs 4 and 5 above;

Disposition of assets of the United Nations Mission in Sierra Leone

7. *Takes note* of the progress report of the Secretary-General on the disposition of the assets of the Mission;[3]

8. *Encourages* Member States that are owed credits for the closed peacekeeping mission accounts to apply those credits to any accounts where the Member State concerned has outstanding assessed contributions;

9. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "Financing of the United Nations Mission in Sierra Leone".

[3] A/61/819.

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Financing of the United Nations Mission in the Sudan

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. At its 2nd plenary meeting, on 13 September 2006, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-first session the item entitled "Financing of the United Nations Mission in the Sudan" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 49th and 58th meetings, on 10 May and 27 June 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.49 and 58).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the performance of the budget of the United Nations Mission in the Sudan for the period from 1 July 2005 to 30 June 2006 (A/61/689);

(b) Report of the Secretary-General on the budget for the United Nations Mission in the Sudan for the period from 1 July 2007 to 30 June 2008 (A/61/745 and Corr.1);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/852/Add.13).

II. Consideration of draft resolution A/C.5/61/L.67

4. At its 58th meeting, on 27 June, the Committee had before it a draft resolution entitled "Financing of the United Nations Mission in the Sudan" (A/C.5/61/L.67),

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submitted by the Chairman on the basis of informal consultations coordinated by the representative of Norway.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.67 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Mission in the Sudan

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Mission in the Sudan[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 1590 (2005) of 24 March 2005, by which the Council established the United Nations Mission in the Sudan for an initial period of six months as from 24 March 2005, and the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 1755 (2007) of 30 April 2007, by which the Council extended the mandate of the Mission until 31 October 2007,

Recalling also its resolution 59/292 of 21 April 2005 on the financing of the Mission and its subsequent resolutions thereon, the latest of which was resolution 60/122 B of 30 June 2006,

Recalling further its resolution 58/315 of 1 July 2004,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in its resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Noting with appreciation that voluntary contributions have been made to the trust fund in support of the peace process in the Sudan,

Mindful of the fact that it is essential to provide the Mission with the financial resources necessary to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Requests* the Secretary-General to entrust the Head of Mission with the task of formulating future budget proposals in full accordance with the provisions of General Assembly resolutions 59/296 of 22 June 2005, 60/266 of 30 June 2006 and 61/___ of ___ June 2007,[3] as well as other relevant resolutions;

2. *Takes note* of the status of contributions to the United Nations Mission in the Sudan as at 31 March 2007, including the contributions outstanding in the amount of 56.5 million United States dollars, representing some 2.7 per cent of the total assessed contributions, notes with concern that only 63 Member States have paid their assessed contributions in full, and urges all other Member States, in particular those in arrears, to ensure payment of their outstanding assessed contributions;

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[1] A/61/689 and A/61/745 and Corr.1.

[2] A/61/852/Add.13.

[3] See A/C.5/61/L.49.

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full, and urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full;

4. *Expresses concern* at the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Also expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

6. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

7. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

8. *Reiterates its request* that the Secretary-General make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Mission;

9. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to ensure their full implementation;

10. *Requests* the Secretary-General to ensure the full implementation of the relevant provisions of its resolutions 59/296, 60/266 and 61/__;[3]

11. *Also requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

12. *Regrets* the slow progress in providing peacekeeping contingents and other personnel with hard-walled accommodation, and requests the Secretary-General to take urgent measures to resolve this issue;

13. *Requests* the Secretary-General to submit a revised budget for the United Nations Mission in the Sudan to reflect the financial resource requirements for the Heavy Support Package for the African Union Mission in the Sudan at the main part of its sixty-second session, as stated in paragraph 23 of the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

14. *Also requests* the Secretary-General to review and reflect the progress of the implementation of the Mission's activities relating to disarmament, demobilization and reintegration in the context of the Mission's revised budget for the period from 1 July 2007 to 30 June 2008, and reaffirms in this regard section VI of its resolution 59/296;

Financial performance report for the period from 1 July 2005 to 30 June 2006

15. *Takes note* of the report of the Secretary-General on the financial performance of the Mission for the period from 1 July 2005 to 30 June 2006;[4]

Budget estimates for the period from 1 July 2007 to 30 June 2008

16. *Decides* to appropriate to the Special Account for the United Nations Mission in the Sudan the amount of 887,332,000 dollars for the period from 1 July 2007 to 30 June 2008, inclusive of 846,277,200 dollars for the maintenance of the Mission, 35,309,300 dollars for the support account for peacekeeping operations and 5,745,500 dollars for the United Nations Logistics Base;

Financing of the appropriation

17. *Also decides* to apportion among Member States the amount of 295,777,333 dollars for the period 1 July to 31 October 2007, in accordance with the levels updated in General Assembly resolution 61/243 of 22 December 2006, taking into account the scale of assessments for 2007, as set out in its resolution 61/237 of 22 December 2006;

18. *Further decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 17 above, their respective share in the Tax Equalization Fund of 7,344,800 dollars, comprising the estimated staff assessment income of 6,016,800 dollars approved for the Mission, the prorated share of 1,198,033 dollars of the estimated staff assessment income approved for the support account and the prorated share of 129,967 dollars of the estimated staff assessment income approved for the United Nations Logistics Base;

19. *Decides* to apportion among Member States the amount of 591,554,667 dollars for the period from 1 November 2007 to 30 June 2008, in accordance with the levels updated in General Assembly resolution 61/243 and taking into account the scale of assessments for 2007 and 2008, as set out in its resolution 61/237, subject to a decision of the Security Council to extend the mandate of the Mission;

20. *Also decides* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 19 above, their respective share in the Tax Equalization Fund of 14,689,600 dollars, comprising the estimated staff assessment income of 12,033,600 dollars approved for the Mission, the prorated share of 2,396,067 dollars of the estimated staff assessment income approved for the support account and the prorated share of 259,933 dollars of the estimated staff assessment income approved for the United Nations Logistics Base;

21. *Further decides* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against their apportionment, as provided for in paragraph 17 above, their respective share of the unencumbered balance and other income in the amount of 195,157,800 dollars in respect of the financial period ended 30 June 2006, in accordance with the levels updated in General Assembly resolution 58/256 of 23 December 2003, taking into account the

[4] A/61/689.

scale of assessments for 2006, as set out in its resolution 58/1 B of 23 December 2003;

22. *Decides* that, for Member States that have not fulfilled their financial obligations to the Mission, there shall be set off against their outstanding obligations their respective share of the unencumbered balance and other income in the amount of 195,157,800 dollars in respect of the financial period ended 30 June 2006, in accordance with the scheme set out in paragraph 21 above;

23. *Also decides* that the decrease of 1,693,200 dollars in the staff assessment income in respect of the financial period ended 30 June 2006 shall be set off against the credits from the amount of 195,157,800 dollars referred to in paragraphs 21 and 22 above;

24. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

25. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel participating in the Mission under the auspices of the United Nations, bearing in mind paragraphs 5 and 6 of Security Council resolution 1502 (2003) of 26 August 2003;

26. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

27. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "Financing of the United Nations Mission in the Sudan".

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Financing of the United Nations Mission for the Referendum in Western Sahara

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. At its 2nd plenary meeting, on 13 September 2006, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-first session the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 49th and 58th meetings, on 10 May and 27 June 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.49 and 58).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the performance of the budget of the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2005 to 30 June 2006 (A/61/683);

(b) Report of the Secretary-General on the budget for the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2007 to 30 June 2008 (A/61/744);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/852/Add.3).

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II. Consideration of draft resolution A/C.5/61/L.68

4. At its 58th meeting, on 27 June, the Committee had before it a draft resolution entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" (A/C.5/61/L.68), submitted by the Chairman on the basis of informal consultations coordinated by the representative of Mexico and Rapporteur of the Committee.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.68 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Mission for the Referendum in Western Sahara

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Mission for the Referendum in Western Sahara[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 690 (1991) of 29 April 1991, by which the Council established the United Nations Mission for the Referendum in Western Sahara, and the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 1754 (2007) of 30 April 2007,

Recalling also its resolution 45/266 of 17 May 1991 on the financing of the Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 60/280 of 30 June 2006,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Noting with appreciation that voluntary contributions have been made to the Mission,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Reiterates its request* to the Secretary-General to entrust the Head of Mission with the task of formulating future budget proposals in full accordance with the provisions of General Assembly resolutions 59/296 of 22 June 2005, 60/266 of 30 June 2006 and 61/_____ of _____,[3] as well as other relevant resolutions;

2. *Takes note* of the status of contributions to the United Nations Mission for the Referendum in Western Sahara as at 31 March 2007, including the contributions outstanding in the amount of 49.2 million United States dollars, representing some 7.8 per cent of the total assessed contributions, notes with concern that only thirty-four Member States have paid their assessed contributions in full, and urges all other Member States, in particular those in arrears, to ensure payment of their outstanding assessed contributions;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full, and urges all other Member States to make every

[1] A/61/683 and A/61/744.

[2] A/61/852/Add.3.

[3] See A/C.5/61/L.49.

possible effort to ensure payment of their assessed contributions to the Mission in full;

4. *Expresses concern* at the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Also expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

6. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

7. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

8. *Reiterates its request* to the Secretary-General to make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Mission;

9. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to ensure their full implementation;

10. *Requests* the Secretary-General to ensure the full implementation of the relevant provisions of its resolutions 59/296, 60/266 and 61/_____;[3]

11. *Also requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

12. *Further requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Mission against General Service posts, commensurate with the requirements of the Mission;

Financial performance report for the period from 1 July 2005 to 30 June 2006

13. *Takes note* of the report of the Secretary-General on the financial performance of the Mission for the period from 1 July 2005 to 30 June 2006;[4]

Budget estimates for the period from 1 July 2007 to 30 June 2008

14. *Decides* to appropriate to the Special Account for the United Nations Mission for the Referendum in Western Sahara the amount of 46,471,700 dollars for the period from 1 July 2007 to 30 June 2008, inclusive of 44,321,600 dollars for the maintenance of the Mission, 1,849,200 dollars for the support account for peacekeeping operations and 300,900 dollars for the United Nations Logistics Base;

[4] A/61/683.

Financing of the appropriation

15. *Also decides* to apportion among Member States the amount of 15,490,567 dollars for the period from 1 July to 31 October 2007, in accordance with the levels updated in its resolution 61/243 of 22 December 2006 and taking into account the scale of assessments for 2007, as set out in its resolution 61/237 of 22 December 2006;

16. *Further decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 15 above, their respective share in the Tax Equalization Fund of 769,667 dollars, comprising the estimated staff assessment income of 700,133 dollars approved for the Mission, the prorated share of 62,734 dollars of the estimated staff assessment income approved for the support account and the prorated share of 6,800 dollars of the estimated staff assessment income approved for the United Nations Logistics Base;

17. *Decides* to apportion among Member States the amount of 30,981,133 dollars for the period from 1 November 2007 to 30 June 2008, at a monthly rate of 3,872,642 dollars, in accordance with the levels updated in General Assembly resolution 61/243, and taking into account the scale of assessments for 2007 and 2008, as set out in its resolution 61/237, subject to a decision of the Security Council to extend the mandate of the Mission;

18. *Also decides* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 17 above, their respective share in the Tax Equalization Fund of 1,539,333 dollars, comprising the estimated staff assessment income of 1,400,267 dollars approved for the Mission, the prorated share of 125,466 dollars of the estimated staff assessment income approved for the support account and the prorated share of 13,600 dollars of the estimated staff assessment income approved for the United Nations Logistics Base;

19. *Further decides* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against their apportionment, as provided for in paragraph 17 above, their respective share of the unencumbered balance and other income in the total amount of 4,466,000 dollars in respect of the financial period ended 30 June 2006, in accordance with the levels updated in its resolution 58/256 of 23 December 2003, taking into account the scale of assessments for 2006, as set out in its resolution 58/1 B of 23 December 2003;

20. *Decides* that, for Member States that have not fulfilled their financial obligations to the Mission, there shall be set off against their outstanding obligations their respective share of the unencumbered balance and other income in the total amount of 4,466,000 dollars in respect of the financial period ended 30 June 2006, in accordance with the scheme set out in paragraph 19 above;

21. *Also decides* that the decrease of 316,500 dollars in the estimated staff assessment income in respect of the financial period ended 30 June 2006 shall be set off against the credits from the amount of 4,466,000 referred to in paragraphs 19 and 20 above;

22. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

23. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel under the auspices of the United Nations participating in the Mission, bearing in mind paragraphs 5 and 6 of Security Council resolution 1502 (2003) of 26 August 2003;

24. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices it has established;

25. *Decides* to include in the provisional agenda of its sixty-second session the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara".

United Nations

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General Assembly

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Review of the efficiency of the administrative and financial functioning of the United Nations

Programme budget for the biennium 2006-2007

Report of the activities of the Office of Internal Oversight Services

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. At its 2nd plenary meeting, on 13 September 2006, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-first session the items entitled "Review of the efficiency of the administrative and financial functioning of the United Nations", "Programme budget for the biennium 2006-2007", "Report of the activities of the Office of Internal Oversight Services" and "Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations" and to allocate them to the Fifth Committee.

2. The Fifth Committee considered the items at its 47th and 58th meetings, on 7 May and 27 June 2007. Statements and observations made in the course of the Committee's consideration of the items are reflected in the relevant summary records (A/C.5/61/SR.47 and 58).

3. For its consideration of the items, the Committee had before it the following documents:

07-40828 (E) 120707

Terms of reference for the Independent Audit Advisory Committee

(a) Report of the Secretary-General on the updated terms of reference for the Independent Audit Advisory Committee (A/61/812);

(b) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/825);

Strengthening the Office of Internal Oversight Services

(c) Report of the Secretary-General on the strengthening of the Office of Internal Oversight Services: revised estimates relating to the programme budget for the biennium 2006-2007 under sections 28A, Office of the Under-Secretary-General for Management, 29, Internal oversight, and 35, Staff assessment (A/61/610);

(d) Report of the Secretary-General on the strengthening of the Office of Internal Oversight Services: funding arrangements (A/61/810);

(e) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/880);

(f) Report of the Office of Internal Oversight Services on proposals for strengthening the Office of Internal Oversight Services (A/60/901).

II. Consideration of draft resolution A/C.5/61/L.70

4. At its 58th meeting, on 27 June, the Committee had before it a draft resolution entitled "Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services" (A/C.5/61/L.70), submitted by the Chairman of the Committee on the basis of informal consultations coordinated by the representative of Belgium.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.70 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services

The General Assembly,

Reaffirming its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004 and 59/287 of 13 April 2005,

Recalling its resolutions 41/213 of 19 December 1986, 45/248 of 21 December 1990, 60/1 of 16 September 2005, 60/248 of 23 December 2005 and 61/245 and 61/246 of 22 December 2006,

Having considered the report of the Secretary-General on the updated terms of reference for the Independent Audit Advisory Committee,[1] the related report of the Advisory Committee on Administrative and Budgetary Questions,[2] the reports of the Secretary-General on strengthening of the Office of Internal Oversight Services,[3] the related report of the Advisory Committee on Administrative and Budgetary Questions[4] and the report of the Office of Internal Oversight Services on proposals for strengthening the Office of Internal Oversight Services,[5]

Reaffirming the separate and distinct roles of the internal and external oversight mechanisms,

1. *Takes note* of the reports of the Secretary-General on the updated terms of reference for the Independent Audit Advisory Committee[1] and on strengthening of the Office of Internal Oversight Services;[3]

2. *Reaffirms* its oversight role, as well as the role of the Fifth Committee on administrative and budgetary matters;

3. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions,[2,4] subject to the provisions of the present resolution;

4. *Emphasizes* the importance of establishing real, effective and efficient mechanisms for responsibility and accountability in the United Nations;

5. *Recalls* its resolution 48/218 B, in particular paragraph 5 (c) of that resolution, as well as paragraph 15 of its resolution 59/272, and in that regard emphasizes the role of the Independent Audit Advisory Committee in ensuring the operational independence of the Office of Internal Oversight Services;

6. *Emphasizes* that the approval, change and discontinuation of legislative mandates are the exclusive prerogative of intergovernmental legislative bodies;

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[1] A/61/812.
[2] A/61/825.
[3] A/61/610 and A/61/810.
[4] A/61/880.
[5] A/60/901.

7. *Stresses* that the Office of Internal Oversight Services shall not propose to the General Assembly any changé in the legislative decisions and mandates approved by intergovernmental legislative bodies;

8. *Emphasizes* that the recruitment and promotion of staff of the Office of Internal Oversight Services shall be carried out in accordance with the provisions of the Charter of the United Nations, the relevant resolutions and decisions of the General Assembly and the Staff Regulations and Rules of the Organization, taking into account article 101, paragraph 3, of the Charter;

I

Establishment of the Independent Audit Advisory Committee

1. *Decides* to approve the terms of reference for the Independent Audit Advisory Committee, as well as the criteria for its membership, as contained in the annex to the present resolution;

2. *Also decides* to review the terms of reference of the Independent Audit Advisory Committee at its sixty-fifth session;

3. *Appropriates* 282,800 United States dollars under section 1, Overall policymaking, direction and coordination, 45,000 dollars under section 28D, Office of Central Support Services, and 6,700 dollars under section 35, Staff assessment, to be offset by the corresponding amount under income section 1, Income from staff assessment, of the programme budget for the biennium 2006-2007;

II

Revised estimates relating to the programme budget for the biennium 2006-2007 for the Office of Internal Oversight Services

1. *Endorses* the recommendation of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 17 of its report[4] to convert to established posts nine posts for the Audit Division of the Office of Internal Oversight Services and sixteen posts for the Investigations Division, and requests the Secretary-General to report on the functions, structure and work processes of the Investigations Division with a view to strengthening the investigation function in the context of the programme budget for the biennium 2008-2009;

2. *Decides* to approve the transfer of management consulting posts, and notes that the incumbents carrying out the functions should not be disadvantaged by virtue of the transfer;

3. *Appropriates* 601,400 dollars under section 28A, Office of the Under-Secretary-General for Management, to be offset by a corresponding reduction under section 29, Internal oversight, of the programme budget for the biennium 2006-2007;

III

Funding arrangements for the Office of Internal Oversight Services

1. *Notes* that the level of resources needed to strengthen the Office of Internal Oversight Services is related to the strength of the internal controls of the Organization;

2. *Requests* the Secretary-General to establish a robust and effective internal control framework, including a mechanism of enterprise risk management, and to include in his report on enterprise risk management and the internal control framework proposals to strengthen the Office of Internal Oversight Services, in close cooperation with the Office;

3. *Requests*, therefore, that the Secretary-General submit to the General Assembly for its consideration revised funding arrangements for the Office of Internal Oversight Services, bearing in mind the recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraphs 31 to 40 of its report,[4] at its sixty-second session;

4. *Urges* the governing bodies of the United Nations funds and programmes receiving services from the Office of Internal Oversight Services to address the issue of the funding arrangements of the Office in the light of the views of the Office and the funds and programmes.

Annex

Terms of reference for and criteria for membership in the Independent Audit Advisory Committee

I. Terms of reference

Role

1. The Independent Audit Advisory Committee, as a subsidiary body of the General Assembly, serves in an expert advisory capacity and assists the Assembly in fulfilling its oversight responsibilities.

Responsibilities

2. The responsibilities of the Committee are:

General

(a) To advise the General Assembly on the scope, results and effectiveness of audit as well as other oversight functions;

(b) To advise the Assembly on measures to ensure the compliance of management with audit and other oversight recommendations;

Internal oversight

(c) To examine the workplan of the Office of Internal Oversight Services, taking into account the workplan of the other oversight bodies, with the Under-Secretary-General for Internal Oversight Services and to advise the Assembly thereon;

(d) To review the budget proposal of the Office of Internal Oversight Services, taking into account its workplan, and to make recommendations to the Assembly through the Advisory Committee on Administrative and Budgetary Questions; the formal report of the Independent Audit Advisory Committee should be made available to the Assembly and to the Advisory Committee on Administrative and Budgetary Questions prior to their consideration of the budget;

(e) To advise the Assembly on the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office of Internal Oversight Services;

Management of risk and internal controls

(f) To advise the Assembly on the quality and overall effectiveness of risk management procedures;

(g) To advise the Assembly on deficiencies in the internal control framework of the United Nations;

Financial reporting

(h) To advise the Assembly on the operational implications for the United Nations of the issues and trends apparent in the Organization's financial statements and the reports of the Board of Auditors;

(i) To advise the Assembly on the appropriateness of accounting policies and disclosure practices and to assess changes and risks in those policies;

Other

(j) To advise the Assembly on steps to increase and facilitate cooperation among United Nations oversight bodies.

Membership

3. The Committee shall comprise five members, no two of whom shall be nationals of the same State, appointed by the General Assembly on the basis of equitable geographical representation, personal qualifications and experience.

Meetings and reporting

4. The Committee may adopt its own rules of procedure, which shall be communicated to the General Assembly. The Committee shall meet up to four times a year, in coordination with the relevant activities of the United Nations and the Assembly and in accordance with Assembly resolutions on the pattern of conferences. The Committee shall work on the basis of consensus. A quorum shall be any three members of the Committee.

5. The Committee shall submit an annual report to the General Assembly containing its advice. The Committee shall also report key findings and matters of importance to the Assembly at any time. The Chairperson of the Committee shall attend hearings to respond to questions on the activities and findings of the Committee.

Conditions of service

6. The members will receive a per diem and will be reimbursed for travel expenses incurred to attend the sessions of the Committee.

7. The members of the Committee shall be appointed and shall serve for three years, and can be re-elected for a second and final term of three years, with the

exception of two of the initial five members of the Committee, who shall be appointed by drawing of lots to serve for four years.

Review of the terms of reference

8. The terms of reference and mandate of the Committee shall be subject to review by the General Assembly.

Secretariat support

9. The Committee shall be supported by a dedicated secretariat that will operate with autonomy similar to that of the secretariats of the Advisory Committee on Administrative and Budgetary Questions and the International Civil Service Commission.

II. Criteria for membership

Experience, qualifications and independence

10. All members shall reflect the highest level of integrity and shall serve in their personal capacity, and in performing their duties they shall not seek or receive instructions from any Government. They shall be independent of the Board of Auditors, the Joint Inspection Unit and the Secretariat and shall not hold any position or engage in any activity that could impair their independence from the Secretariat or from companies that maintain a business relationship with the United Nations, in fact or perception.

11. All members must have recent and relevant senior-level financial, audit and/or other oversight-related experience. Such experience should reflect, to the extent possible:

(a) Experience in preparing, auditing, analysing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues faced by the United Nations, including an understanding of relevant accepted accounting principles;

(b) An understanding of and, if possible, relevant experience in the inspection, monitoring and evaluation and investigative processes;

(c) An understanding of internal control, risk management and procedures for financial reporting;

(d) A general understanding of the organization, structure and functioning of the United Nations.

12. Former senior United Nations Secretariat officials shall not be eligible for election to the Committee within five years of separation from service. The members of the Committee shall not be eligible for appointment in the Secretariat within five years of the expiry of their terms.

Identification and selection

13. Members, to be nominated by the Member States, shall be appointed by the General Assembly, preferably from a compendium of at least ten suitably qualified candidates, with due regard being paid to equitable geographic representation.

Before nominating candidates, Member States are recommended to evaluate their candidates and attest to their qualifications on the basis of paragraph 11 above on the criteria for membership of the Committee through consultation with an international organization with relevant expertise in the functions performed by audit and oversight organizations, such as the International Organization of Supreme Audit Institutions, and to make this information available to Member States.